

COS-1(P)  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

Rate-of-Return TRP  
Cost Analysis Summary  
Test Year, 7/04 - 6/05

	Total Company	Part 64 Adjustments	Other Adjustments	Subject to Separations	Total Interstate	Billing & Collections	Interstate Inter- exchange
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
<u>Revenues</u>							
100 Network Access	N/A	N/A	N/A	N/A	N/A	N/A	N/A
110 Uncollectibles	N/A	N/A	N/A	N/A	N/A	N/A	N/A
120 Common Line Support	N/A	N/A	N/A	N/A	N/A	N/A	N/A
130 Long Term	N/A	N/A	N/A	N/A	N/A	N/A	N/A
140 Transitional	N/A	N/A	N/A	N/A	N/A	N/A	N/A
150 Miscellaneous	N/A	N/A	N/A	N/A	N/A	N/A	N/A
160 Net Revenues	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<u>Expenses</u>							
170 Plant Specific	N/A	N/A	N/A	N/A	480,921	0	0
171 Network Support	10,041	0	0	10,041	4,228	0	0
172 General Support	168,657	0	0	168,657	71,025	0	0
173 Central Office	495,010	0	0	495,010	263,475	0	0
174 Operator Systems	0	0	0	0	0	0	0
175 COE Switching	336,698	0	0	336,698	179,211	0	0
176 COE Transmission	158,312	0	0	158,312	84,263	0	0
177 IOT	0	0	0	0	0	0	0
178 Cable & Wire Facilities	515,089	0	0	515,089	142,194	0	0
180 Plant Non-Sp. less Dep/Amor	N/A	N/A	N/A	N/A	154,505	0	0
190 Depreciation/Amortization	1,572,287	0	0	1,572,287	735,289	0	0
200 Customer Operations	N/A	N/A	N/A	N/A	135,490	43,110	0
201 Marketing	148,855	0	0	148,855	41,185	0	0
202 Local Business Office	395,550	0	0	395,550	58,245	30,031	0
203 Revenue Accounting	49,333	0	0	49,333	23,665	684	0
204 Other Billing & Collection	41,566	0	0	41,566	12,395	12,395	0
210 Access	N/A	N/A	N/A	N/A	0	N/A	0
220 Corporate Operations	N/A	N/A	N/A	N/A	183,012	9,185	0
230 AFUDC	N/A	N/A	N/A	N/A	N/A	N/A	N/A
240 Other Exp & Adjustments	N/A	N/A	N/A	N/A	(7,528)	0	0
250 Taxes Other than FIT	N/A	N/A	N/A	N/A	99,945	4	0
260 Total Exp and Other Taxes	N/A	N/A	N/A	N/A	1,781,635	52,299	0
261 MAG Adjustments	N/A	N/A	N/A	N/A	(0)	N/A	N/A
<u>FIT Adjustments</u>							
270 Adjustments for FIT	217,792	0	0	217,792	85,045	(32)	0
280 Amortized ITC	0	0	0	0	0	0	0
290 Federal Income Taxes	N/A	N/A	N/A	N/A	0	N/A	N/A
300 Total Expenses & Taxes	N/A	N/A	N/A	N/A	1,696,591	N/A	N/A
<u>Telephone Plant in Service</u>							
310 General Support	2,747,496	0	0	2,747,496	1,157,021	0	0
320 Central Office Equip - Switch	7,207,504	0	0	7,207,504	3,653,507	0	0
321 Operator Systems	0	0	0	0	0	0	0
322 Tandem Switching	522,874	0	0	522,874	309,536	0	0
323 Local Switching Cat. 3	6,640,906	0	0	6,640,906	3,320,187	0	0
324 Equal Access	43,724	0	0	43,724	23,784	0	0
330 Central Office Equip - Trans	4,184,822	0	0	4,184,822	2,410,185	0	0
331 Subscriber Lines	1,374,131	0	0	1,374,131	350,915	0	0
332 Exchange Circuit	1,373,857	0	0	1,373,857	1,238,334	0	0
333 Interexchange Circuit	1,265,892	0	0	1,265,892	720,027	0	0
334 Host Remote	170,942	0	0	170,942	100,910	0	0
340 Cable & Wire	8,728,518	0	0	8,728,518	2,409,566	0	0
341 Subscriber Lines	8,162,003	0	0	8,162,003	2,084,347	0	0
342 Exchange	43,852	0	0	43,852	39,785	0	0
343 Interexchange	486,283	0	0	486,283	263,959	0	0
344 Host Remote	36,380	0	0	36,380	21,476	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0	0	0
370 Total Plant in Service	22,868,340	0	0	22,868,340	9,630,280	0	0
<u>Adjustments to TPIS</u>							
380 Depr/Amor Reserve	15,998,089	0	0	15,998,089	6,928,902	0	0
390 Accum. Deferred Income Tax	730,818	0	0	730,818	307,761	0	0
400 Other Rate Base Adjust.	N/A	N/A	N/A	N/A	236,077	0	0
<u>Return Data</u>							
410 Average Rate Base	N/A	N/A	N/A	N/A	2,629,693	N/A	N/A
420 Return	N/A	N/A	N/A	N/A	N/A	N/A	N/A

430	Rate of Return	N/A	N/A	N/A	N/A	N/A	N/A	0.00%
-----	----------------	-----	-----	-----	-----	-----	-----	-------

COS-1(P)  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

		ROR Regulated I/S Access	Pay Phone	Inside Wire	BFP	Total Common Line	Local Switching	Equal Access
		(H)	(I)	(J)	(K)	(L)	(M)	(N)
<u>Revenues</u>								
100	Network Access	2,146,749	0	0	762,409	762,409	754,089	0
110	Uncollectibles	(9,637)	0	0	(3,423)	(3,423)	(3,385)	0
120	Common Line Support	0	0	0	0	0	0	N/A
130	Long Term	0	0	0	0	0	0	N/A
140	Transitional	0	0	0	0	0	0	N/A
150	Miscellaneous	0	0	0	0	0	0	0
160	Net Revenues	2,137,112	0	0	758,986	758,986	750,704	0
<u>Expenses</u>								
170	Plant Specific	480,921	0	0	148,492	148,492	193,727	0
171	Network Support	4,228	0	0	1,150	1,150	1,669	0
172	General Support	71,025	0	0	19,319	19,319	28,030	0
173	Central Office	263,475	0	0	11,611	11,611	164,028	0
174	Operator Systems	0	0	0	0	0	0	0
175	COE Switching	179,211	0	0	0	0	164,028	0
176	COE Transmission	84,263	0	0	11,611	11,611	0	0
177	IOT	0	0	0	0	0	0	0
178	Cable & Wire Facilities	142,194	0	0	116,411	116,411	0	0
180	Plant Non-Sp. less Dep/Amor	154,505	0	0	42,026	42,026	60,975	0
190	Depreciation/Amortization	735,289	0	0	132,962	132,962	307,891	0
200	Customer Operations	92,380	0	0	26,413	26,413	31,217	0
201	Marketing	41,185	0	0	11,203	11,203	16,254	0
202	Local Business Office	28,214	0	0	13,022	13,022	3,692	0
203	Revenue Accounting	22,981	0	0	2,188	2,188	11,272	0
204	Other Billing & Collection	0	0	0	0	0	0	0
210	Access	N/A	N/A	N/A	N/A	N/A	N/A	N/A
220	Corporate Operations	173,827	0	0	64,982	64,982	60,917	0
230	AFUDC	1,554	0	0	423	423	613	0
240	Other Exp & Adjustments	(7,528)	0	0	(4,311)	(4,311)	(1,337)	0
250	Taxes Other than FIT	99,941	0	0	30,908	30,908	34,212	0
260	Total Exp and Other Taxes	1,727,782	0	0	441,049	441,049	686,989	0
261	MAG Adjustments	0	0	0	163,252	163,252	(36,887)	0
<u>FIT Adjustments</u>								
270	Adjustments for FIT	85,076	0	0	23,080	23,080	33,602	0
280	Amortized ITC	0	0	0	0	0	0	0
290	Federal Income Taxes	113,489	0	0	46,062	46,062	23,450	0
300	Total Expenses & Taxes	1,756,195	0	0	627,282	627,282	639,950	0
<u>Telephone Plant in Service</u>								
310	General Support	1,157,021	0	0	314,716	314,716	456,618	0
320	Central Office Equip - Switch	3,653,507	0	0	0	0	3,343,971	0
321	Operator Systems	0	0	0	0	0	0	0
322	Tandem Switching	309,536	0	0	0	0	0	0
323	Local Switching Cat. 3	3,320,187	0	0	0	0	3,320,187	0
324	Equal Access	23,784	0	0	0	0	23,784	0
330	Central Office Equip - Trans	2,410,185	0	0	332,112	332,112	0	0
331	Subscriber Lines	350,915	0	0	332,112	332,112	0	0
332	Exchange Circuit	1,238,334	0	0	0	0	0	0
333	Interexchange Circuit	720,027	0	0	0	0	0	0
334	Host Remote	100,910	0	0	0	0	0	0
340	Cable & Wire	2,409,566	0	0	1,972,663	1,972,663	0	0
341	Subscriber Lines	2,084,347	0	0	1,972,663	1,972,663	0	0
342	Exchange	39,785	0	0	0	0	0	0
343	Interexchange	263,959	0	0	0	0	0	0
344	Host Remote	21,476	0	0	0	0	0	0
350	Info Orig/Term Equipment	0	0	0	0	0	0	0
360	Amortizable Assets	0	0	0	0	0	0	0
370	Total Plant in Service	9,630,280	0	0	2,619,492	2,619,492	3,800,589	0
<u>Adjustments to TPIS</u>								
380	Depr/Amor Reserve	6,928,902	0	0	1,634,451	1,634,451	3,086,502	0
390	Accum. Deferred Income Tax	307,761	0	0	83,713	83,713	121,458	0
400	Other Rate Base Adjust.	236,077	0	0	64,214	64,214	93,168	0
<u>Return Data</u>								
410	Average Rate Base	2,629,693	0	0	965,542	965,542	685,797	0
420	Return	295,841	0	0	108,624	108,624	77,152	0

430	Rate of Return	11.25%	0.00%	0.00%	11.25%	11.25%	11.25%	0.00%
-----	----------------	--------	-------	-------	--------	--------	--------	-------

COS-1(P)  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

	SS7	Information	Tandem Switching	Local Transport	Host Remote	Total Switched Traffic Sensitive	Special Access
	(O)	(P)	(Q)	(R)	(S)	(T)	(U)
<u>Revenues</u>							
100 Network Access	0	4,290	32,468	120,914	0	911,761	472,579
110 Uncollectibles	0	(19)	(146)	(543)	0	(4,093)	(2,121)
120 Common Line Support	N/A	N/A	N/A	N/A	N/A	N/A	N/A
130 Long Term	N/A	N/A	N/A	N/A	N/A	N/A	N/A
140 Transitional	N/A	N/A	N/A	N/A	N/A	N/A	N/A
150 Miscellaneous	0	0	0	0	0	0	0
160 Net Revenues	0	4,271	32,322	120,371	0	907,668	470,458
<u>Expenses</u>							
170 Plant Specific	0	0	17,932	50,985	0	262,644	69,786
171 Network Support	0	0	154	512	0	2,335	743
172 General Support	0	0	2,595	8,597	0	39,221	12,485
173 Central Office	0	0	15,183	27,102	0	206,313	45,551
174 Operator Systems	0	0	0	0	0	0	0
175 COE Switching	0	0	15,183	0	0	179,211	0
176 COE Transmission	0	0	0	27,102	0	27,102	45,551
177 IOT	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	0	14,775	0	14,775	11,007
180 Plant Non-Sp. less Dep/Amor	0	0	5,644	18,701	0	85,320	27,158
190 Depreciation/Amortization	0	0	28,500	103,358	0	439,749	162,579
200 Customer Operations	0	3,035	2,890	9,574	0	46,716	19,252
201 Marketing	0	0	1,505	4,985	0	22,743	7,239
202 Local Business Office	0	3,035	342	1,132	0	8,200	6,992
203 Revenue Accounting	0	0	1,043	3,457	0	15,772	5,020
204 Other Billing & Collection	0	0	0	0	0	0	0
210 Access	N/A	N/A	N/A	N/A	N/A	N/A	N/A
220 Corporate Operations	0	647	5,639	16,887	0	84,089	24,756
230 AFUDC	0	0	57	188	0	858	273
240 Other Exp & Adjustments	0	0	(124)	(840)	0	(2,300)	(916)
250 Taxes Other than FIT	0	0	3,167	12,995	0	50,374	18,659
260 Total Exp and Other Taxes	0	3,682	63,591	211,471	0	965,733	321,001
261 MAG Adjustments	0	588	(40,582)	(151,129)	0	(228,009)	64,758
<u>FIT Adjustments</u>							
270 Adjustments for FIT	0	(2)	3,110	10,312	0	47,022	14,975
280 Amortized ITC	0	0	0	0	0	0	0
290 Federal Income Taxes	0	1	2,171	17,401	0	43,023	24,404
300 Total Expenses & Taxes	0	4,273	22,070	67,432	0	733,725	395,188
<u>Telephone Plant in Service</u>							
310 General Support	0	0	42,267	140,041	0	638,926	203,378
320 Central Office Equip - Switch	0	0	309,536	0	0	3,653,507	0
321 Operator Systems	0	0	0	0	0	0	0
322 Tandem Switching	0	0	309,536	0	0	309,536	0
323 Local Switching Cat. 3	0	0	0	0	0	3,320,187	0
324 Equal Access	0	0	0	0	0	23,784	0
330 Central Office Equip - Trans	0	0	0	775,187	0	775,187	1,302,886
331 Subscriber Lines	0	0	0	0	0	0	18,803
332 Exchange Circuit	0	0	0	0	0	0	1,238,334
333 Interexchange Circuit	0	0	0	674,277	0	674,277	45,750
334 Host Remote	0	0	0	100,910	0	100,910	0
340 Cable & Wire	0	0	0	250,380	0	250,380	186,523
341 Subscriber Lines	0	0	0	0	0	0	111,684
342 Exchange	0	0	0	0	0	0	39,785
343 Interexchange	0	0	0	228,905	0	228,905	35,054
344 Host Remote	0	0	0	21,476	0	21,476	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0	0	0
370 Total Plant in Service	0	0	351,803	1,165,608	0	5,318,001	1,692,787
<u>Adjustments to TPIS</u>							
380 Depr/Amor Reserve	0	0	285,703	778,022	0	4,150,227	1,144,225
390 Accum. Deferred Income Tax	0	0	11,243	37,250	0	169,951	54,097
400 Other Rate Base Adjust.	0	0	8,624	28,574	0	130,365	41,497
<u>Return Data</u>							
410 Average Rate Base	0	0	63,481	378,910	0	1,128,188	535,962
420 Return	0	0	7,141	42,628	0	126,921	60,296

430	Rate of Return	0.00%	0.00%	11.25%	11.25%	0.00%	11.25%	11.25%
-----	----------------	-------	-------	--------	--------	-------	--------	--------

COS-1(H)  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

Rate-of-Return TRP  
Cost Analysis Summary  
Historical, Calendar Year 2003

	Total Company	Part 64 Adjustments	Other Adjustments	Subject to Separations	Total Interstate	Billing & Collections
	(A)	(B)	(C)	(D)	(E)	(F)
<u>Revenues</u>						
100 Network Access	N/A	N/A	N/A	N/A	N/A	N/A
110 Uncollectibles	N/A	N/A	N/A	N/A	N/A	N/A
120 Common Line Support	N/A	N/A	N/A	N/A	N/A	N/A
130 Long Term	N/A	N/A	N/A	N/A	N/A	N/A
140 Transitional	N/A	N/A	N/A	N/A	N/A	N/A
150 Miscellaneous	N/A	N/A	N/A	N/A	N/A	N/A
160 Net Revenues	N/A	N/A	N/A	N/A	N/A	N/A
<u>Expenses</u>						
170 Plant Specific	N/A	N/A	N/A	N/A	461,200	0
171 Network Support	9,618	0	0	9,618	4,079	0
172 General Support	161,560	0	0	161,560	68,522	0
173 Central Office	474,180	0	0	474,180	252,388	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	322,530	0	0	322,530	171,670	0
176 COE Transmission	151,650	0	0	151,650	80,717	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	493,415	0	0	493,415	136,211	0
180 Plant Non-Sp. less Dep/Amor	N/A	N/A	N/A	N/A	149,062	0
190 Depreciation/Amortization	1,497,872	0	0	1,497,872	701,272	0
200 Customer Operations	N/A	N/A	N/A	N/A	129,789	41,296
201 Marketing	142,591	0	0	142,591	39,452	0
202 Local Business Office	378,902	0	0	378,902	55,794	28,767
203 Revenue Accounting	47,257	0	0	47,257	22,669	655
204 Other Billing & Collection	39,816	0	0	39,816	11,874	11,874
210 Access	N/A	N/A	N/A	N/A	0	N/A
220 Corporate Operations	N/A	N/A	N/A	N/A	175,734	8,931
230 AFUDC	N/A	N/A	N/A	N/A	N/A	N/A
240 Other Exp & Adjustments	N/A	N/A	N/A	N/A	(7,706)	0
250 Taxes Other than FIT	N/A	N/A	N/A	N/A	104,399	4
260 Total Exp and Other Taxes	N/A	N/A	N/A	N/A	1,713,749	50,232
261 MAG Adjustments	N/A	N/A	N/A	N/A	(0)	N/A
<u>FIT Adjustments</u>						
270 Adjustments for FIT	217,792	0	0	217,792	93,261	(32)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	N/A	N/A	N/A	N/A	0	N/A
300 Total Expenses & Taxes	N/A	N/A	N/A	N/A	1,620,489	N/A
<u>Telephone Plant in Service</u>						
310 General Support	2,691,079	0	0	2,691,079	1,141,366	0
320 Central Office Equip - Switch	6,713,150	0	0	6,713,150	3,402,917	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	487,010	0	0	487,010	288,305	0
323 Local Switching Cat. 3	6,185,415	0	0	6,185,415	3,092,460	0
324 Equal Access	40,725	0	0	40,725	22,152	0
330 Central Office Equip - Trans	3,897,792	0	0	3,897,792	2,244,874	0
331 Subscriber Lines	1,279,881	0	0	1,279,881	326,846	0
332 Exchange Circuit	1,279,627	0	0	1,279,627	1,153,399	0
333 Interexchange Circuit	1,179,067	0	0	1,179,067	670,641	0
334 Host Remote	159,217	0	0	159,217	93,988	0
340 Cable & Wire	7,748,743	0	0	7,748,743	2,139,093	0
341 Subscriber Lines	7,245,818	0	0	7,245,818	1,850,379	0
342 Exchange	38,930	0	0	38,930	35,319	0
343 Interexchange	431,698	0	0	431,698	234,330	0
344 Host Remote	32,297	0	0	32,297	19,065	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0	0
370 Total Plant in Service	21,050,764	0	0	21,050,764	8,928,251	0
<u>Adjustments to TPIS</u>						
380 Depr/Amor Reserve	13,055,427	0	0	13,055,427	5,513,892	0
390 Accum. Deferred Income Tax	1,123,259	0	0	1,123,259	476,408	0
400 Other Rate Base Adjust.	N/A	N/A	N/A	N/A	234,122	0
<u>Return Data</u>						
410 Average Rate Base	N/A	N/A	N/A	N/A	3,172,074	N/A
420 Return	N/A	N/A	N/A	N/A	N/A	N/A

430	Rate of Return	N/A	N/A	N/A	N/A	N/A	N/A
-----	----------------	-----	-----	-----	-----	-----	-----



COS-1(H)  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

		Interstate Inter- exchange	ROR Regulated I/S Access	Pay Phone	Inside Wlre	BFP	Total Common Line
		(G)	(H)	(I)	(J)	(K)	(L)
	<u>Revenues</u>						
100	Network Access	N/A	2,170,474	0	0	730,178	730,178
110	Uncollectibles	N/A	(9,742)	0	0	(7,229)	(7,229)
120	Common Line Support	N/A	0	0	0	0	0
130	Long Term	N/A	0	0	0	0	0
140	Transitional	N/A	0	0	0	0	0
150	Miscellaneous	N/A	0	0	0	0	0
160	Net Revenues	N/A	2,160,732	0	0	722,949	722,949
	<u>Expenses</u>						
170	Plant Specific	0	461,200	0	0	141,847	141,847
171	Network Support	0	4,079	0	0	1,079	1,079
172	General Support	0	68,522	0	0	18,132	18,132
173	Central Office	0	252,388	0	0	11,122	11,122
174	Operator Systems	0	0	0	0	0	0
175	COE Switching	0	171,670	0	0	0	0
176	COE Transmission	0	80,717	0	0	11,122	11,122
177	IOT	0	0	0	0	0	0
178	Cable & Wire Facilities	0	136,211	0	0	111,513	111,513
180	Plant Non-Sp. less Dep/Amor	0	149,062	0	0	39,445	39,445
190	Depreciation/Amortization	0	701,272	0	0	122,479	122,479
200	Customer Operations	0	88,492	0	0	24,951	24,951
201	Marketing	0	39,452	0	0	10,440	10,440
202	Local Business Office	0	27,027	0	0	12,416	12,416
203	Revenue Accounting	0	22,014	0	0	2,096	2,096
204	Other Billing & Collection	0	0	0	0	0	0
210	Access	0	N/A	N/A	N/A	N/A	N/A
220	Corporate Operations	0	166,803	0	0	60,289	60,289
230	AFUDC	N/A	1,565	0	0	414	414
240	Other Exp & Adjustments	0	(7,706)	0	0	(4,334)	(4,334)
250	Taxes Other than FIT	0	104,395	0	0	28,330	28,330
260	Total Exp and Other Taxes	0	1,661,953	0	0	412,593	412,593
261	MAG Adjustments	N/A	0	0	0	170,209	170,209
	<u>FIT Adjustments</u>						
270	Adjustments for FIT	0	93,293	0	0	24,629	24,629
280	Amortized ITC	0	0	0	0	0	0
290	Federal Income Taxes	N/A	141,920	0	0	40,431	40,431
300	Total Expenses & Taxes	N/A	1,710,580	0	0	598,605	598,605
	<u>Telephone Plant in Service</u>						
310	General Support	0	1,141,366	0	0	302,028	302,028
320	Central Office Equip - Switch	0	3,402,917	0	0	0	0
321	Operator Systems	0	0	0	0	0	0
322	Tandem Switching	0	288,305	0	0	0	0
323	Local Switching Cat. 3	0	3,092,460	0	0	0	0
324	Equal Access	0	22,152	0	0	0	0
330	Central Office Equip - Trans	0	2,244,874	0	0	309,333	309,333
331	Subscriber Lines	0	326,846	0	0	309,333	309,333
332	Exchange Circuit	0	1,153,399	0	0	0	0
333	Interexchange Circuit	0	670,641	0	0	0	0
334	Host Remote	0	93,988	0	0	0	0
340	Cable & Wire	0	2,139,093	0	0	1,751,232	1,751,232
341	Subscriber Lines	0	1,850,379	0	0	1,751,232	1,751,232
342	Exchange	0	35,319	0	0	0	0
343	Interexchange	0	234,330	0	0	0	0
344	Host Remote	0	19,065	0	0	0	0
350	Info Orig/Term Equipment	0	0	0	0	0	0
360	Amortizable Assets	0	0	0	0	0	0
370	Total Plant in Service	0	8,928,251	0	0	2,362,593	2,362,593
	<u>Adjustments to TPIS</u>						
380	Depr/Amor Reserve	0	5,513,892	0	0	1,412,120	1,412,120
390	Accum. Deferred Income Tax	0	476,408	0	0	126,067	126,067
400	Other Rate Base Adjust.	0	234,122	0	0	61,953	61,953
	<u>Return Data</u>						
410	Average Rate Base	N/A	3,172,074	0	0	886,360	886,360
420	Return	N/A	356,859	0	0	99,715	99,715

430	Rate of Return	0.00%	11.25%	0.00%	0.00%	11.25%	11.25%
-----	----------------	-------	--------	-------	-------	--------	--------

COS-1(H)  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

	Local Switching	Equal Access	SS7	Information	Tandem Switching	Local Transport
	(M)	(N)	(O)	(P)	(Q)	(R)
<u>Revenues</u>						
100 Network Access	788,517	0	0	4,102	35,559	127,528
110 Uncollectibles	(1,981)	0	0	(10)	(89)	(320)
120 Common Line Support	0	N/A	N/A	N/A	N/A	N/A
130 Long Term	0	N/A	N/A	N/A	N/A	N/A
140 Transitional	0	N/A	N/A	N/A	N/A	N/A
150 Miscellaneous	0	0	0	0	0	0
160 Net Revenues	786,536	0	0	4,092	35,470	127,208
<u>Expenses</u>						
170 Plant Specific	186,165	0	0	0	17,232	48,919
171 Network Support	1,632	0	0	0	151	495
172 General Support	27,408	0	0	0	2,537	8,310
173 Central Office	157,126	0	0	0	14,544	25,961
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	157,126	0	0	0	14,544	0
176 COE Transmission	0	0	0	0	0	25,961
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	0	0	0	14,154
180 Plant Non-Sp. less Dep/Amor	59,622	0	0	0	5,519	18,076
190 Depreciation/Amortization	308,931	0	0	0	28,596	93,854
200 Customer Operations	30,201	0	0	2,907	2,796	9,156
201 Marketing	15,780	0	0	0	1,461	4,784
202 Local Business Office	3,587	0	0	2,907	332	1,088
203 Revenue Accounting	10,833	0	0	0	1,003	3,284
204 Other Billing & Collection	0	0	0	0	0	0
210 Access	N/A	N/A	N/A	N/A	N/A	N/A
220 Corporate Operations	59,687	0	0	629	5,525	16,469
230 AFUDC	626	0	0	0	58	190
240 Other Exp & Adjustments	(1,426)	0	0	0	(132)	(863)
250 Taxes Other than FIT	37,685	0	0	0	3,488	14,060
260 Total Exp and Other Taxes	680,240	0	0	3,536	62,967	199,483
261 MAG Adjustments	(45,774)	0	0	555	(41,574)	(149,099)
<u>FIT Adjustments</u>						
270 Adjustments for FIT	37,341	0	0	(2)	3,456	11,327
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	40,155	0	0	1	3,717	22,924
300 Total Expenses & Taxes	637,280	0	0	4,094	21,654	61,981
<u>Telephone Plant in Service</u>						
310 General Support	456,526	0	0	0	42,258	138,410
320 Central Office Equip - Switch	3,114,612	0	0	0	288,305	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	288,305	0
323 Local Switching Cat. 3	3,092,460	0	0	0	0	0
324 Equal Access	22,152	0	0	0	0	0
330 Central Office Equip - Trans	0	0	0	0	0	722,018
331 Subscriber Lines	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	0
333 Interexchange Circuit	0	0	0	0	0	628,030
334 Host Remote	0	0	0	0	0	93,988
340 Cable & Wire	0	0	0	0	0	222,276
341 Subscriber Lines	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	0
343 Interexchange	0	0	0	0	0	203,210
344 Host Remote	0	0	0	0	0	19,065
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0	0
370 Total Plant in Service	3,571,138	0	0	0	330,563	1,082,704
<u>Adjustments to TPIS</u>						
380 Depr/Amor Reserve	2,479,430	0	0	0	229,509	574,208
390 Accum. Deferred Income Tax	190,555	0	0	0	17,639	57,773
400 Other Rate Base Adjust.	93,645	0	0	0	8,668	28,391
<u>Return Data</u>						
410 Average Rate Base	994,798	0	0	0	92,084	479,114
420 Return	111,915	0	0	0	10,360	53,900

430	Rate of Return	11.25%	0.00%	0.00%	0.00%	11.25%	11.25%
-----	----------------	--------	-------	-------	-------	--------	--------

COS-1(H)  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

	Host Remote	Total Switched Traffic Sensitive	Special Access
	(S)	(T)	(U)
<u>Revenues</u>			
100 Network Access	0	955,706	484,590
110 Uncollectibles	0	(2,400)	(113)
120 Common Line Support	N/A	N/A	N/A
130 Long Term	N/A	N/A	N/A
140 Transitional	N/A	N/A	N/A
150 Miscellaneous	0	0	0
160 Net Revenues	0	953,306	484,477
<u>Expenses</u>			
170 Plant Specific	0	252,317	67,036
171 Network Support	0	2,277	722
172 General Support	0	38,254	12,136
173 Central Office	0	197,631	43,634
174 Operator Systems	0	0	0
175 COE Switching	0	171,670	0
176 COE Transmission	0	25,961	43,634
177 IOT	0	0	0
178 Cable & Wire Facilities	0	14,154	10,544
180 Plant Non-Sp. less Dep/Amor	0	83,217	26,400
190 Depreciation/Amortization	0	431,382	147,411
200 Customer Operations	0	45,060	18,481
201 Marketing	0	22,025	6,987
202 Local Business Office	0	7,914	6,697
203 Revenue Accounting	0	15,121	4,797
204 Other Billing & Collection	0	0	0
210 Access	N/A	N/A	N/A
220 Corporate Operations	0	82,310	24,204
230 AFUDC	0	874	277
240 Other Exp & Adjustments	0	(2,421)	(952)
250 Taxes Other than FIT	0	55,234	20,831
260 Total Exp and Other Taxes	0	946,225	303,134
261 MAG Adjustments	0	(235,892)	65,683
<u>FIT Adjustments</u>			
270 Adjustments for FIT	0	52,122	16,542
280 Amortized ITC	0	0	0
290 Federal Income Taxes	0	66,798	34,691
300 Total Expenses & Taxes	0	725,009	386,967
<u>Telephone Plant in Service</u>			
310 General Support	0	637,194	202,144
320 Central Office Equip - Switch	0	3,402,917	0
321 Operator Systems	0	0	0
322 Tandem Switching	0	288,305	0
323 Local Switching Cat. 3	0	3,092,460	0
324 Equal Access	0	22,152	0
330 Central Office Equip - Trans	0	722,018	1,213,524
331 Subscriber Lines	0	0	17,513
332 Exchange Circuit	0	0	1,153,399
333 Interexchange Circuit	0	628,030	42,612
334 Host Remote	0	93,988	0
340 Cable & Wire	0	222,276	165,585
341 Subscriber Lines	0	0	99,147
342 Exchange	0	0	35,319
343 Interexchange	0	203,210	31,119
344 Host Remote	0	19,065	0
350 Info Orig/Term Equipment	0	0	0
360 Amortizable Assets	0	0	0
370 Total Plant in Service	0	4,984,406	1,581,253
<u>Adjustments to TPIS</u>			
380 Depr/Amor Reserve	0	3,283,147	818,625
390 Accum. Deferred Income Tax	0	265,966	84,375
400 Other Rate Base Adjust.	0	130,704	41,465
<u>Return Data</u>			
410 Average Rate Base	0	1,565,997	719,717
420 Return	0	176,175	80,968

430	Rate of Return	0.00%	11.25%	11.25%
-----	----------------	-------	--------	--------

COS-2

Filing Date: 06/24/2004

Filing Entity: TUPV

Transmittal Number: 182

COSA TUPVAN04

Rate-of-Return TRP

7/04 - 6/05

Versus 2003 Actual

	Common Line	Traffic Sensitive Switched	Traffic Sensitive Special	Other Interstate	Total Interstate	Total Co. Subject to Separations
	(A)	(B)	(C)	(D)	(E)	(F)
Forecast, 7/04 - 6/05						
<u>Revenue Requirement</u>						
100 Depreciation / Amortization	132,962	439,749	162,579	0	735,289	1,572,287
105 Expense Less Dep & Amor	440,431	247,601	204,520	52,295	944,847	N/A
110 Taxes Less FIT	30,908	50,374	18,659	4	N/A	N/A
115 Return	108,624	126,921	60,296	N/A	N/A	N/A
120 FIT	46,062	43,023	24,404	N/A	N/A	N/A
125 Uncol., IDC & Other Adj.	0	0	0	N/A	N/A	N/A
130 Revenue Requirements	758,986	907,668	470,458	N/A	N/A	N/A
135 Access Service Revenue	758,986	907,668	470,458	N/A	N/A	N/A
<u>Rate Base</u>						
140 Telephone Plant in Service	2,619,492	5,318,001	1,692,787	0	9,630,280	22,868,340
145 Rate Base Adjustments	64,214	130,365	41,497	0	236,077	N/A
150 Depreciation Reserves	1,634,451	4,150,227	1,144,225	0	6,928,902	15,998,089
155 Accum Deferred Income Tax	83,713	169,951	54,097	0	307,761	730,818
160 Average Rate Base	965,542	1,128,188	535,962	0	2,629,693	N/A
Actual, 1/03 - 12/03						
<u>Revenue Requirement</u>						
200 Depreciation / Amortization	122,479	431,382	147,411	0	701,272	1,497,872
205 Expense Less Depr & Amor	431,993	223,717	200,575	50,227	906,513	N/A
210 Taxes Less FIT	28,330	55,234	20,831	4	N/A	N/A
215 Return	99,715	176,175	80,968	N/A	N/A	N/A
220 FIT	40,431	66,798	34,691	N/A	N/A	N/A
225 Uncol., IDC & Other Adj.	0	0	0	N/A	N/A	N/A
230 Revenue Requirements	722,949	953,306	484,477	N/A	N/A	N/A
235 Access Service Revenue	722,949	953,306	484,477	N/A	N/A	N/A
<u>Rate Base</u>						
240 Telephone Plant in Service	2,362,593	4,984,406	1,581,253	0	8,928,251	21,050,764
245 Rate Base Adjustments	61,953	130,704	41,465	0	234,122	N/A
250 Depreciation Reserves	1,412,120	3,283,147	818,625	0	5,513,892	13,055,427
255 Accum Deferred Income Tax	126,067	265,966	84,375	0	476,408	1,123,259
260 Average Rate Base	886,360	1,565,997	719,717	0	3,172,074	N/A

COS-2  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

Rate-of-Return TRP  
7/04 - 6/05  
Versus 2003 Actual

	Common Line	Traffic Sensitive Switched	Traffic Sensitive Special	Other Interstate	Total Interstate	Total Co. Subject to Separations
	(A)	(B)	(C)	(D)	(E)	(F)
Forecast, 7/03 - 6/04						
<u>Revenue Requirement</u>						
100 Depreciation / Amortization	N/A	N/A	N/A	N/A	N/A	N/A
105 Expense Less Dep & Amor	N/A	N/A	N/A	N/A	N/A	N/A
110 Taxes Less FIT	N/A	N/A	N/A	N/A	N/A	N/A
115 Return	N/A	N/A	N/A	N/A	N/A	N/A
120 FIT	N/A	N/A	N/A	N/A	N/A	N/A
125 Uncol., IDC & Other Adj.	N/A	N/A	N/A	N/A	N/A	N/A
130 Revenue Requirements	N/A	N/A	N/A	N/A	N/A	N/A
135 Access Service Revenue	N/A	N/A	N/A	N/A	N/A	N/A
<u>Rate Base</u>						
140 Telephone Plant in Service	N/A	N/A	N/A	N/A	N/A	N/A
145 Rate Base Adjustments	N/A	N/A	N/A	N/A	N/A	N/A
150 Depreciation Reserves	N/A	N/A	N/A	N/A	N/A	N/A
155 Accum Deferred Income Tax	N/A	N/A	N/A	N/A	N/A	N/A
160 Average Rate Base	N/A	N/A	N/A	N/A	N/A	N/A
Actual, 1/02 - 12/02						
<u>Revenue Requirement</u>						
200 Depreciation / Amortization	N/A	N/A	N/A	N/A	N/A	N/A
205 Expense Less Depr & Amor	N/A	N/A	N/A	N/A	N/A	N/A
210 Taxes Less FIT	N/A	N/A	N/A	N/A	N/A	N/A
215 Return	N/A	N/A	N/A	N/A	N/A	N/A
220 FIT	N/A	N/A	N/A	N/A	N/A	N/A
225 Uncol., IDC & Other Adj.	N/A	N/A	N/A	N/A	N/A	N/A
230 Revenue Requirements	N/A	N/A	N/A	N/A	N/A	N/A
235 Access Service Revenue	N/A	N/A	N/A	N/A	N/A	N/A
<u>Rate Base</u>						
240 Telephone Plant in Service	N/A	N/A	N/A	N/A	N/A	N/A
245 Rate Base Adjustments	N/A	N/A	N/A	N/A	N/A	N/A
250 Depreciation Reserves	N/A	N/A	N/A	N/A	N/A	N/A
255 Accum Deferred Income Tax	N/A	N/A	N/A	N/A	N/A	N/A
260 Average Rate Base	N/A	N/A	N/A	N/A	N/A	N/A



COS-2

Filing Date: 06/24/2004

Filing Entity: TUPV

Transmittal Number: 182

COSA TUPVAN04

Rate-of-Return TRP

7/04 - 6/05

Versus 2003 Actual

	Common Line	Traffic Sensitive Switched	Traffic Sensitive Special	Other Interstate	Total Interstate	Total Co. Subject to Separations
	(A)	(B)	(C)	(D)	(E)	(F)
Forecast, 7/02 - 6/03						
<u>Revenue Requirement</u>						
100 Depreciation / Amortization	150,012	468,447	44,625	0	663,084	1,568,746
105 Expense Less Dep & Amor	264,346	659,501	55,169	0	979,016	N/A
110 Taxes Less FIT	16,227	32,827	3,201	0	N/A	N/A
115 Return	119,792	222,994	26,707	N/A	N/A	N/A
120 FIT	44,750	80,144	10,482	N/A	N/A	N/A
125 Uncol., IDC & Other Adj.	0	0	0	N/A	N/A	N/A
130 Revenue Requirements	595,127	1,463,913	140,184	N/A	N/A	N/A
135 Access Service Revenue	834,608	1,236,549	163,754	N/A	N/A	N/A
<u>Rate Base</u>						
140 Telephone Plant in Service	2,553,628	5,166,181	503,763	0	8,223,572	21,021,531
145 Rate Base Adjustments	90,597	183,287	17,873	0	291,757	N/A
150 Depreciation Reserves	1,525,715	3,263,110	275,713	0	5,064,538	12,887,162
155 Accum Deferred Income Tax	53,692	104,185	8,531	0	166,408	431,821
160 Average Rate Base	1,064,818	1,982,173	237,392	0	3,284,383	N/A
Actual, 1/01 - 12/01						
<u>Revenue Requirement</u>						
200 Depreciation / Amortization	115,676	383,373	34,063	0	533,110	1,253,005
205 Expense Less Depr & Amor	233,723	629,489	47,816	44,588	963,551	N/A
210 Taxes Less FIT	13,943	30,759	2,407	0	N/A	N/A
215 Return	91,996	238,698	17,820	N/A	N/A	N/A
220 FIT	26,777	78,339	5,668	N/A	N/A	N/A
225 Uncol., IDC & Other Adj.	0	0	0	N/A	N/A	N/A
230 Revenue Requirements	482,115	1,360,658	107,774	N/A	N/A	N/A
235 Access Service Revenue	720,870	1,138,183	129,243	N/A	N/A	N/A
<u>Rate Base</u>						
240 Telephone Plant in Service	2,104,434	4,642,751	363,231	0	7,110,418	18,042,960
245 Rate Base Adjustments	119,252	263,088	20,583	0	402,919	N/A
250 Depreciation Reserves	1,338,300	2,650,948	214,796	0	4,204,044	10,871,957
255 Accum Deferred Income Tax	67,646	133,135	10,620	0	211,401	547,680
260 Average Rate Base	817,740	2,121,756	158,398	0	3,097,894	N/A

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/04 - 6/05

[illegible]

REV-1  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/04 - 6/05

	Termination Rate	Circuit Rate	Mileage Rate	Termination Demand	Circuit Demand	Mileage Demand	Access Revenue	Revenue Requirement
<u>Local Transport (Cont.)</u>	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
380 DS3 Entrance Facility	N/A	\$700.00	N/A	N/A	0	N/A	\$0	N/A
390 DS3 Direct Term.	\$50.00	N/A	N/A	0	N/A	N/A	\$0	N/A
400 DS3 Direct Facility	N/A	N/A	\$20.00	N/A	N/A	0	\$0	N/A
410 DS1 Entrance Facility	N/A	\$70.00	N/A	N/A	0	N/A	\$0	N/A
420 DS1 Direct Term.	\$3.50	N/A	N/A	389	N/A	N/A	\$1,362	N/A
430 DS1 Direct Facility	N/A	N/A	\$2.00	N/A	N/A	4,341	\$8,682	N/A
440 VG Entrance Facility	N/A	\$35.00	N/A	N/A	0	N/A	\$0	N/A
450 VG Direct Term.	\$1.25	N/A	N/A	75	N/A	N/A	\$94	N/A
460 VG Direct Facility	N/A	N/A	\$0.05	N/A	N/A	667	\$33	N/A
470 Other Transport	N/A	N/A	N/A	N/A	N/A	N/A	\$20,252	N/A
480 Local Transport - - Total	N/A	N/A	N/A	N/A	N/A	N/A	\$212,955	\$152,693
<u>Special - - Voice Grade</u>								
490 2-Wire Chan. Term.	N/A	\$20.00	N/A	N/A	0	N/A	\$0	N/A
500 4 -Wire Chan. Term.	N/A	\$30.00	N/A	N/A	60	N/A	\$1,800	N/A
510 Channel Mileage Term.	\$1.25	N/A	N/A	60	N/A	N/A	\$75	N/A
520 Channel Mileage Facility	N/A	N/A	\$0.05	N/A	N/A	1,225	\$61	N/A
530 Non-Recurring	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<u>Special - - High Capacity</u>								
540 High Capacity Chan. Term.	N/A	\$70.00	N/A	N/A	876	N/A	\$61,320	N/A
550 Channel Mileage Term.	\$3.50	N/A	N/A	864	N/A	N/A	\$3,024	N/A
560 Channel Mileage Facility	N/A	N/A	\$2.00	N/A	N/A	11,035	\$22,070	N/A
570 Non-Recurring	N/A	N/A	N/A	N/A	N/A	N/A	\$0	N/A
580 Special Access - - Total	N/A	N/A	N/A	N/A	N/A	N/A	\$283,569	\$470,458

Notes: A composite special access NRC should be used if the installation rates vary among the services. If the company does not file a particular rate, then the rate and demand =0. Col. G equals Cols. (A x D) + (B x E) + (C x F).

REV-1  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/04 - 6/05

REV-1  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/04 - 6/05

REV-1  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/04 - 6/05

REV-1  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/04 - 6/05

REV-1  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/04 - 6/05



REV-1  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/04 - 6/05

REV-2  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

Rate-of-Return TRP  
Revenue Summary  
Test Year, 7/04 - 6/05

		Total Network Access	Recurring Without ICB	Non-Recurring Without ICB	ICB
		(A)	(B)	(C)	(D)
100	Carrier Common Line	\$0	\$0	\$0	\$0
110	Special Access	\$283,569	\$283,569	\$0	\$0
120	Local Switching	\$209,249	\$209,249	\$0	\$0
130	Equal Access	\$0	\$0	\$0	\$0
140	Information	\$1,579	\$1,579	\$0	\$0
150	Local Transport	\$212,955	\$212,586	\$369	\$0
160	Total TS - Switched	\$423,783	\$423,414	\$369	\$0

Notes : Col. A = Cols. B + C + D. If a particular category is inapplicable, then that category equals 0.

RTE-1  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

Rate-of-Return TRP  
Percent Change in  
Historical Rate Levels

	7/1/2003 Rate	Current Effective Rate	Proposed 7/1/2004 Rate	% Change 7/1/2003 7/1/2004	% Change Current 7/1/2004
	(A)	(B)	(C)	(D)	(E)
<u>Switched Access</u>					
100 Premium CCL Term. (/MOU)	\$0	\$0	\$0	0.00%	0.00%
110 N.P. CCL Term. (/MOU)	\$0	\$0	\$0	0.00%	0.00%
120 Premium Switching (/MOU)	\$0.009350	\$0.009350	\$0.009278	-0.77%	-0.77%
130 N.P. Switching (/MOU)	\$0.004207	\$0.004207	\$0.004175	-0.76%	-0.76%
140 Equal Access	\$0	\$0	\$0	0.00%	0.00%
<u>End User Common Line</u>					
150 Multiline Business (/Month)	\$0	\$0	\$0	0.00%	0.00%
160 Residential & Single Line Bus.	\$0	\$0	\$0	0.00%	0.00%

RTE-1  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

Rate-of-Return TRP  
Percent Change in  
Historical Rate Levels

	7/1/2003 Rate	Current Effective Rate	Proposed 7/1/2004 Rate	% Change 7/1/2003 7/1/2004	% Change Current 7/1/2004
<u>Local Transport Rates</u>	(A)	(B)	(C)	(D)	(E)
170 Prem. LT (/MOU, Avg. Mileage)	\$0	\$0	\$0	0.00%	0.00%
180 N.P. LT (/MOU, Avg. Mileage)	\$0	\$0	\$0	0.00%	0.00%
190 DS1 Entr. Facility (/Circuit)	\$150.00	\$150.00	\$70.00	-53.33%	-53.33%
200 DS1 Direct Trunk (/Circuit)	\$85.00	\$85.00	\$23.50	-72.35%	-72.35%
210 Tdm Sw. Transport (/Circuit)	\$0.000479	\$0.000479	\$0.000200	-58.25%	-58.25%
220 Tdm. Switching (/Tdm. MOU)	\$0.017629	\$0.017629	\$0.010000	-43.28%	-43.28%
230 Prem. Interconnection (/MOU)	\$0	\$0	\$0	0.00%	0.00%
240 N.P. Interconnection (/MOU)	\$0	\$0	\$0	0.00%	0.00%
250 NRC (/Tk. or Tks. Activated)	\$418.00	\$418.00	\$418.00	0.00%	0.00%
260 2-Wire VG (/Cir., Avg. Mileage)	\$35.60	\$35.60	\$21.75	-38.90%	-38.90%
270 4-Wire VG (/Cir., Avg. Mileage)	\$45.60	\$45.60	\$31.75	-30.37%	-30.37%

Notes : If Lines 170 & 180 or any other entry is inapplicable, then that rate = 0.

RTE-2  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

Rate-of-Return TRP  
Revenue Priceouts  
Using 2003 Demand

	Revenue at 7/1/2003 Rates	Revenue at Current Rates	Change in Revenue, Cols. B-A	Revenue at 7/1/2004 Rates	Change in Revenue, Cols. D-B
	(A)	(B)	(C)	(D)	(E)
<u>Switched Access</u>					
100 Multiline Business	\$0	\$0	\$0	\$0	\$0
110 Residential & Single Line Bus.	\$0	\$0	\$0	\$0	\$0
120 Carrier Common Line	\$0	\$0	\$0	\$0	\$0
130 Special Access	\$603,922	\$591,294	(\$12,628)	\$283,569	(\$307,725)
140 Local Switching	\$210,869	\$210,869	\$0	\$209,249	(\$1,620)
150 Equal Access	\$0	\$0	\$0	\$0	\$0
160 Information	\$1,778	\$1,778	\$0	\$1,579	(\$199)
170 Local Transport	\$389,057	\$389,057	\$0	\$212,955	(\$176,101)

Notes: If company belongs to the NECA common line pool, then revenue = 0.

RTE-3

Filing Date:

06/24/2004

Filing Entity:

TUPV

Transmittal Number:

182

COSA

TUPVAN04

Rate-of-Return TRP  
COSAs for Which Rates  
are Averaged or Pooled

		Multiline Business	Residential & Single Line Business	Carrier Common Line	Local Switching	Local Transport	Information	Equal Access	Special Access
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
100	COSA CenturyTel of Midwest-Wisconsin, LLC (Platteville)	NECA	NECA	NECA	TUECA	TUECA	TUECA	N/A	TUECA
110									
120									
130									
140									
150									
160									
170									
180									
190									
200									
210									
220									
230									
240									

Notes: Companies should list all COSAs for which rates are averaged or pooled.

DMD-1  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04  
Page 1 of 3

Rate-of-Return TRP  
Common Line  
Minutes-of-Use

		Premium Originating	Premium Terminating	Premium Total	Non-Premium Originating	Non-Premium Terminating	Non-Premium Total
	<u>Historical</u>	(A)	(B)	(C)	(D)	(E)	(F)
100	1st Qtr.2000	1,883,396	3,943,148	5,826,544	0	0	0
110	2nd Qtr. 2000	1,964,112	4,257,170	6,221,282	0	0	0
120	3rd Qtr. 2000	1,908,878	3,855,051	5,763,929	0	0	0
130	4th Qtr. 2000	2,078,363	5,311,291	7,389,654	0	0	0
140	1st Qtr.2001	N/A	N/A	0	N/A	N/A	0
150	2nd Qtr. 2001	N/A	N/A	0	N/A	N/A	0
160	3rd Qtr. 2001	N/A	N/A	0	N/A	N/A	0
170	4th Qtr. 2001	N/A	N/A	0	N/A	N/A	0
180	1st Qtr. 2002	N/A	N/A	0	N/A	N/A	0
190	2nd Qtr. 2002	N/A	N/A	0	N/A	N/A	0
200	3rd Qtr. 2002	N/A	N/A	0	N/A	N/A	0
210	4th Qtr. 2002	N/A	N/A	0	N/A	N/A	0
220	Pycos Year, 1/03 - 12/03	0	0	0	0	0	0
230	Test Year, 7/04 - 6/05	0	0	0	0	0	0

DMD-1  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04  
Page 2 of 3

Rate-of-Return TRP  
Common Line  
Minutes-of-Use

	Total Originating	Total Terminating	Grand Total	Total Chargeable Originating	Total Chargeable Terminating
<u>Historical</u>	(A)	(B)	(C)	(D)	(E)
100 1st Qtr.2000	1,883,396	3,943,148	5,826,544	1,883,396	3,943,148
110 2nd Qtr. 2000	1,964,112	4,257,170	6,221,282	1,964,112	4,257,170
120 3rd Qtr. 2000	1,908,878	3,855,051	5,763,929	1,908,878	3,855,051
130 4th Qtr. 2000	2,078,363	5,311,291	7,389,654	2,078,363	5,311,291
140 1st Qtr.2001	N/A	N/A	0	N/A	N/A
150 2nd Qtr. 2001	N/A	N/A	0	N/A	N/A
160 3rd Qtr. 2001	N/A	N/A	0	N/A	N/A
170 4th Qtr. 2001	N/A	N/A	0	N/A	N/A
180 1st Qtr. 2002	N/A	N/A	0	N/A	N/A
190 2nd Qtr. 2002	N/A	N/A	0	N/A	N/A
200 3rd Qtr. 2002	N/A	N/A	0	N/A	N/A
210 4th Qtr. 2002	N/A	N/A	0	N/A	N/A
220 Pycos Year, 1/03 - 12/03	0	0	0	0	0
230 Test Year, 7/04 - 6/05	0	0	0	0	0



DMD-1

Filing Date: 06/24/2004

Filing Entity: TUPV

Transmittal Number: 182

COSA TUPVAN04

Page 3 of 3

Rate-of-Return TRP

Traffic Sensitive

Minutes-of-Use

		Premium Local Switching	Non-Premium Local Switching	Total Local Switching	Total Chargeable Switching	Total Tandem Switching*	Tandem Switching Transport **
	<u>Historical</u>	(A)	(B)	(C)	(D)	(E)	(F)
100	1st Qtr.2000	5,826,544	0	5,826,544	5,826,544	4,879,998	1,543,095
110	2nd Qtr. 2000	6,221,282	0	6,221,282	6,221,282	5,221,634	1,594,419
120	3rd Qtr. 2000	5,763,929	0	5,763,929	5,763,929	4,878,702	1,483,227
130	4th Qtr. 2000	7,389,654	0	7,389,654	7,389,654	6,322,074	1,676,909
140	1st Qtr.2001	7,278,851	0	7,278,851	7,278,851	6,202,950	1,820,688
150	2nd Qtr. 2001	6,965,413	0	6,965,413	6,965,413	5,871,368	1,901,063
160	3rd Qtr. 2001	6,240,034	0	6,240,034	6,240,034	5,095,636	1,939,000
170	4th Qtr. 2001	7,340,020	0	7,340,020	7,340,020	5,708,756	2,140,354
180	1st Qtr. 2002	6,726,765	0	6,726,765	6,726,765	5,233,662	1,359,876
190	2nd Qtr. 2002	6,885,558	0	6,885,558	6,885,558	5,000,200	1,753,040
200	3rd Qtr. 2002	5,949,117	0	5,949,117	5,949,117	4,223,360	1,686,302
210	4th Qtr. 2002	7,138,015	0	7,138,015	7,138,015	5,483,433	1,687,278
220	Pycos Year, 1/03 - 12/03	23,625,440	0	23,625,440	23,625,440	18,805,206	6,360,888
230	Test Year, 7/04 - 6/05	22,552,845	0	22,552,845	22,552,845	17,951,450	6,072,103

Notes: Local switching MOU are the same as the billable units for the interconnection charge.

\* Refers to the MOU switched at a company tandem, as discussed in Part 69.11(f-g).

\*\* Refers to the MOU carried over non-dedicated trunks; i.e., tandem switched transport or common trunks.

DMD-2

Filing Date:

06/24/2004

Filing Entity:

TUPV

Transmittal Number:

182

COSA

TUPVAN04

Rate-of-Return TRP

Special Access

Demand

		1/03 - 12/03 Channel Terminations	1/03 - 12/03 Number of Circuits	1/03 - 12/03 Interoffice Miles	7/04 - 6/05 Channel Terminations	7/04 - 6/05 Number of Circuits	7/04 - 6/05 Interoffice Miles
		(A)	(B)	(C)	(D)	(E)	(F)
100	Metallic	0	0	0	0	0	0
110	Telegraph	0	0	0	0	0	0
120	VG less WATS	380	356	8,375	324	300	7,356
130	WATS	0	0	0	0	0	0
140	Full-Time Audio	14	20	147	14	20	147
150	High Capacity	993	907	9,731	936	900	11,359

DMD-3

Filing Date: 06/24/2004

Filing Entity: TUPV

Transmittal Number: 182

COSA TUPVAN04

Page 1 of 1

Rate-of-Return TRP  
Common Line  
Revenue and Demand

	1/03 - 12/03 Historical Revenue	1/03 - 12/03 Historical MOU or Lines	7/04 - 6/05 Test Year Revenue	7/04 - 6/05 Test Year MOU or Lines
	(A)	(B)	(C)	(D)
100 End User Common Line, Total	N/A	N/A	N/A	N/A
110 Residential	N/A	N/A	N/A	N/A
120 Single Line Business	N/A	N/A	N/A	N/A
130 Multiline Business	N/A	N/A	N/A	N/A
140 Special Access Surcharge	N/A	N/A	N/A	N/A
150 Carrier Common Line	N/A	N/A	N/A	N/A
160 Total Common Line Revenue	N/A	N/A	N/A	N/A

Note: Inapplicable to NECA CL pool participants.

DMD-4

Filing Date: 06/24/2004  
 Filing Entity: TUPV  
 Transmittal Number: 182  
 COSA TUPVAN04

Page 1 of 1

Rate-of-Return TRP  
 Minutes-of-Use  
 Historical Vs. Forecast

		Common Line MOU	Traffic Sensitive MOU
		(A)	(B)
100	Test Year	7/04 - 6/05	N/A
110	Pycos Year,	1/03 - 12/03	N/A
120	Test Year	7/03 - 6/04	N/A
130	Pycos Year,	1/02 - 12/02	N/A
140	Test Year	7/02 - 6/03	N/A
150	Pycos Year,	1/01 - 12/01	N/A
160	Test Year	7/01 - 6/02	N/A
170	Pycos Year,	1/00 - 12/00	N/A

Notes: Actual operating statistics should be reported for the PYCOS years.  
 These data should be consistent with those in Chart DMD-4 in previous TRPs.  
 If a forecast was not reported for any particular test year, then enter 0.

DMD-5

Filing Date: 06/24/2004

Filing Entity: TUPV

Transmittal Number: 182

COSA TUPVAN04

Page 1 of 1

Rate-of-Return TRP  
Minutes-of-Use  
Direct Trunked Transport

	1/03 - 12/03 VG	1/03 - 12/03 DS1	1/03 - 12/03 DS3	Test Year 7/04 - 6/05 VG	Test Year 7/04 - 6/05 DS1	Test Year 7/04 - 6/05 DS3
	(A)	(B)	(C)	(D)	(E)	(F)
100 Entrance Facility	0	0	0	0	0	0
110 Direct Trunked Transport	75	389	0	75	389	0

Notes: Demand should be annualized and reflect application of the percent interstate usage factor (PIU).

ERN-1

Filing Date: 06/24/2004

Filing Entity: TUPV

Transmittal Number: 182

COSA TUPVAN04

Page 1 of 1

Rate-of-Return TRP

Rate-of-Return  
Summary

	2001/2002 FCC Monitoring Period	2003 Calendar Year	7/04 - 6/05 Test Year
	(A)	(B)	(C)
100 Interstate Access, Total	N/A	N/A	N/A
110 Carrier Common Line	N/A	N/A	N/A
120 Special Access	N/A	N/A	N/A
130 Local Switching	N/A	N/A	N/A
140 Information	N/A	N/A	N/A
150 Local Transport	N/A	N/A	N/A
160 Traffic Sensitive Switched, Total	N/A	N/A	N/A

RORBSF-1

Filing Date: 06/24/2004

Filing Entity: TUPV

Transmittal Number: 182

COSA TUPVAN04

Page 1 of 1

Rate-of-Return TRP  
Base Study Factor

		Actual 1998	Actual 1999	Actual 2000	Actual 2001	Actual 2002	Prospective 2004
		(C)	(D)	(E)	(F)		
<u>Relative MOUs - Tandem Switching</u>							
100	Interstate	0	0	21,279,657	21,279,657	21,279,657	21,279,657
110	Total Company	0	0	35,945,712	35,945,712	35,945,712	35,945,712
120	IS Factor	0.0000%	0.0000%	59.1994%	59.1994%	59.1994%	59.1994%
<u>Host/Remote MOUs</u>							
130	Interstate	0	0	0	0	0	0
140	Total Company	0	0	0	0	0	0
150	IS Factor	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<u>Host/Remote MOU Miles</u>							
160	Interstate	0	0	24,597,433	24,597,433	24,597,433	24,597,433
170	Total Company	0	0	41,668,283	41,668,283	41,668,283	41,668,283
180	IS Factor	0.0000%	0.0000%	59.0315%	59.0315%	59.0315%	59.0315%
<u>Conversation Minutes</u>							
190	Interstate	0	0	47,688,654	47,688,654	47,688,654	47,688,654
200	Total Company	0	0	83,286,098	83,286,098	83,286,098	83,286,098
210	IS Factor	0.0000%	0.0000%	57.2588%	57.2588%	57.2588%	57.2588%
<u>Conversation Minute Miles</u>							
220	Interstate	0	0	913,743,556	913,743,556	913,743,556	913,743,556
230	Total Company	0	0	1,584,726,061	1,584,726,061	1,584,726,061	1,584,726,061
240	IS Factor	0.0000%	0.0000%	57.6594%	57.6594%	57.6594%	57.6594%

The above Base Study Factors apportion on the following investment:

	Part 32 Account	Part 36 Category
Relative MOUs-Tandem Switching	2210	COE Cat. 3
Host/Remote MOUs	2230	COE Cat. 4.3
Host/Remote MOU Miles	2410	C&WF Cat. 4
Conversation Minutes	2230	COE Cat. 4.23
Conversation Minute Miles	2410	C&WF Cat. 3

RORDEM-1

Filing Date:

06/24/2004

Filing Entity:

TUPV

Transmittal Number:

182

COSA

TUPVAN04

Page 1 of 1

Rate-of-Return TRP

Verification of WDEM

Year	Interstate DEM MOU	Intrastate DEM MOU	Local DEM MOU	Total DEM MOU	Interstate MDEM Factor	No. of Switched Access Lines	Part 36.125(e) Historical Weighting	Interstate WDEM Factor
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1996	-	-	-	0	0.0000%	-	0	0.0000%
1997	-	-	-	0	0.0000%	-	0	0.0000%
1998	-	-	-	0	0.0000%	-	0	0.0000%
1999	-	-	-	0	0.0000%	-	0	0.0000%
2000	28,257,628	22,396,586	116,138,616	166,792,830	16.9418%	9,486	3	49.9960%
2001	28,257,628	22,396,586	116,138,616	166,792,830	16.9418%	9,486	3	49.9960%
2002	28,257,628	22,396,586	116,138,616	166,792,830	16.9418%	9,486	3	49.9960%



61.38 ACR-1 Historical  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

Rate-of Return TRP  
ACR Adjustments  
Historical (Calendar Year 2003)

Access Category	Interstate Revenue Requirement					Universal Service		TIC Revenue	Interstate Revenue Requirement	Interstate Revenue Requirement	
	Prior to Adjustments	Local Switching Support	Sub-Total	Factor Used for Line Port Adjustment	Line Port Transfer	Fund Contribution	JUL '00 - JUN '01 TIC Revenues	Requirement for Historical Period	Used as Base for TIC Re-allocation	TIC Re-allocation	Subject to Rate Making
	Note 1 (A)	Note 2 (B)	(C)	Note 3 (D)	Note 4 (E)	Note 5 (F)	Note 6 (G)	Note 7 (H)	(I)	(J)	(K)
	Enter Data	Enter Data	Calculated Fields	Enter Data	Calculated Fields	Enter Data	Enter Data	Enter Data	Calculated Fields	Calculated Fields	Calculated Fields
Common Line	\$625,265		\$625,265		\$72,195	\$72,525			\$624,935	\$98,014	\$795,474
Local Switching	\$832,310	\$591,661	\$240,649		(\$72,195)				\$168,454	\$26,420	\$786,536
Information	\$3,537		\$3,537						\$3,537	\$555	\$4,092
Transport	\$353,351		\$353,351	30.00%			\$212,728	\$353,351	\$140,623	\$22,055	\$162,678
Special Access	\$418,793		\$418,793						\$418,793	\$65,683	\$484,476
TOTAL (Calculated Fields)	\$2,233,256		\$1,641,595						\$1,356,342	\$212,728	\$2,233,256

Note 1: Source: company workpapers - After reallocating General Support Facilities Investment, but before other part 69 adjustments as a result of the Rate-of-Return Access Charge Reform Order as reflected in this form. Express as ANNUAL amounts.

Note 2: USAC Allocation Amount

Note 3: Percentage factor based on carrier's cost study or 30%.

Note 4: Spreadsheet formula will calculate Local Switching Revenue Requirement multiplied by Line Port Adjustment Factor input.

Note 5: Based on USF Contributions placed into self identified sub-accounts of expense Account 6540

Note 6: "The amount to be reallocated is limited to the total revenues recovered through the interconnection charge assessed pursuant to section 69.124 for the 12-month period ending June 30, 2001." (C.F.R. § 69.415(b)).

Note 7: TIC Revenue Requirement for historical period based on carrier's July, 2000 annual access tariff filing.

61.38 ACR-1 Projected  
Filing Date: 06/24/2004  
Filing Entity: TUPV  
Transmittal Number: 182  
COSA TUPVAN04

Rate-of Return TRP  
ACR Adjustments  
Test Year, 7/04-6/05

Section 61.38 carriers should ANNUALIZE their revenue requirement figures for this worksheet.

Access Category	Interstate Revenue Requirement			Factor Used for		Universal Service		Test Year TIC		Interstate Revenue Requirement		Interstate Revenue Requirement
	Prior to	Local Switching	Sub-Total	Line Port	Line Port	Fund	JUL '00 - JUN '01	Revenue	Used as Base for	TIC Re-	Subject to Rate	Making
	Adjustments	Support		Adjustment	Transfer	Contribution	TIC Revenues	Requirement	TIC Re-allocation	allocation		
	Note 1	Note 2		Note 3	Note 4	Note 5	Note 6	Note 7				
Column	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
	Enter Data	Enter Data	Calculated Fields	Enter Data	Calculated Fields	Enter Data	Enter Data	Enter Data	Calculated Fields	Calculated Fields	Calculated Fields	
Common Line	\$683,806		\$683,806		\$58,779	\$88,072			\$654,513	\$104,473	\$847,058	
Local Switching	\$787,591	\$591,661	\$195,930		(\$58,779)				\$137,151	\$21,892	\$750,704	
Information	\$3,683		\$3,683						\$3,683	\$588	\$4,271	
Transport	\$344,403		\$344,403	30.00%			\$212,728	\$344,403	\$131,675	\$21,018	\$152,693	
Special Access	\$405,700		\$405,700						\$405,700	\$64,758	\$470,458	
TOTAL (Calculated Fields)	\$2,225,183		\$1,633,522			\$88,072			\$1,332,722	\$212,728	\$2,225,183	

Note 1: Source: company workpapers - After reallocating General Support Facilities Investment, but before other part 69 adjustments as a result of the Rate-of-Return Access Charge Reform Order as reflected in this form. Express as ANNUAL amounts.

Note 2: USAC Allocation Amount

Note 3: Percentage factor based on carrier's cost study or 30%.

Note 4: Spreadsheet formula will calculate Local Switching Revenue Requirement multiplied by Line Port Adjustment Factor input.

Note 5: Based on projected USF Contributions.

Note 6: "The amount to be reallocated is limited to the total revenues recovered through the interconnection charge assessed pursuant to section 69.124 for the 12-month period ending June 30, 2001." (C.F.R. § 69.415(b)).

Note 7: TIC Revenue Requirement for test period.